

Andrews Unit of N. C. E. A. Gives Dinner To Murphy Group In Youth Building Friday

With practically all members from both the Murphy and the Andrews units attending, the N. C. E. A. meeting held in the Youth Building on Friday night was a most enjoyable event.

Mr. E. S. Christenbury, educational director of TVA for the counties of Clay, Cherokee and Graham was the main speaker. He used as his subject, "population trends." Miss Lenna Hamilton, president of the Andrews local, made the address of welcome.

Preceding the dinner, a minuet was presented in costume by sixteen second and third grade children. Following this the high school glee club sang five numbers, and made a most favorable impression.

Mrs. W. G. Lail had charge of the preparation of food for the occasion. The following young ladies from the Andrews high school acted as waitresses: Doris Best, Doris McConnell, Irma Chambers, Ruby Crawford, Julia Brown, Ann Frazier and Irene Collett.

Non members attending the meeting were Miss Pearl Weaver, State Nurse, Ola Hamilton Williams, county nurse, Mrs. Cutting, NYA interviewer, and Miss Gladys Christy.

A patriotic color motif of red, white and blue was carried out in the decoration, with flags and candles being used and the guests were given Victory favors. The tables were attractively set off with ivy.

Timely Farm Questions

QUESTION: What is the best method of measuring timber for sale from the farm?

ANSWER: R. W. Graeber, Extension forester of State College, says the International Log Rule is the most accurate device yet found to measure timber in log form. The forester says timber should be sold by grade according to quality, size, clearness of knots and other defects. This will discourage the bad practice of over-cutting small timber.

QUESTION: Will Farm Account Record Books, kept by farm families in cooperation with their county farm and home agents, be used for assessing taxes or for income tax purposes?

ANSWER: Absolutely not, says R. W. Shoffner, Extension farm management specialist of State College who is in charge of this demonstration work. The information contained in the record book is considered confidential and the personal property of the farmer. As soon as the only. The material contained in the books are received at State College, after they are referred to by number only. The material contained in the books is analyzed and used for educational purposes.

QUESTION: How can the rusting of the wood or coal stove in the kitchen be prevented?

ANSWER: There are three ways says Miss Pauline Gordon, Extension specialist in home management and house furnishings. They are: (1) By having a well-fitted joinings of the pipe at the flue; (2) by keeping the surface of the stove and the oven dry at all times; and (3) by removing all rust spots immediately by scouring with a very fine steel wool. If the stove is not to be used for any length of time, it should be either polished thoroughly with a good

stove polish or greased.

QUESTION: Can electricity be used to brood baby chicks economically?

ANSWER: C. F. Parrish, Extension Service poultryman, says it depends on the price the farmer pays for his electricity. Where current can be obtained for as little as 2 cents a kilowatt hour, the electric brooder is not out of line in cost. An infra-red bulb in the brooder is being tried now in North Carolina and offers much promise.

QUESTION: Would you advise digging up a flower garden to plant vegetables this year?

ANSWER: James G. Weaver, horticulturist, says don't do it. Weaver says he hopes the flower gardeners will continue to grow their blossoms because of the beauty they add to the home and community.

QUESTION: What should be done with scrap iron and steel collected on the farm?

ANSWER: If possible, haul it to the nearest licensed junk dealer. This will assure the highest possible price. Peddlers pay considerable less, since they must make a profit and pay transportation costs.

TIN

Tin used for packing baking powder, beer, biscuits, cereals and flour, candy, chocolate and cocoa, coffee, dog food, petroleum products, and tobacco has been drastically curtailed.

CHEESE

A new method of cheese-making developed at the Virginia Polytechnic half and has been selling at a premium on the market.

People, Spots In The News



POOR FISH?—"Not me!" says this 69-pound sailfish pictured with Mary Joyce Walsh, who was chosen queen for the \$10,000 Miami, Fla., fishing tournament, January 11.



OVERALL UNITY—Prime Minister Churchill of England (left), is shown here on arrival in Washington with President Roosevelt and Capt. John Beardall, U. S. N. Second historic meeting of leaders climaxed dramatic and unheralded flight across Atlantic by Churchill. They met to forge overall unity for defeat of Hitler.



TIRES 'DRAFTED'—Drastic government rationing of tires helps swell rubber reserves needed for defense items like this mammoth four-motor bomber tire, shown coming off line at B. F. Goodrich plant, Akron, O. It weighs more than ten auto tires.

Income Tax Deductions

Many farmers will be liable for filing income tax returns and payment of tax for the first time this year. The term "farmers" includes livestock raisers, fruit and truck growers, and operators of plantations and ranches.

Farmers may maintain their records and file their returns of income on either the cash receipts and disbursements basis or on the accrual basis of accounting. A consistent method must, however, be employed. If a cash basis is used, Form 1040F, "Schedule of Farm Income and Expenses," is required to be filled out and filed in conjunction with Form 1040.

Deductions from gross income may be made by farmers as necessary expenses, all amounts expended (other than those constituting capital expenditures) in carrying on the business of farming. Deductions for expenses include such items as cost of feeding and raising livestock (except the value of farm produce grown upon the farm and the labor of the taxpayer); cost of seed; minor repairs to farm buildings (other than the dwelling of the farmer); small tools used up in the course of a year or two; fuel and oil used for farm work; repairs and maintenance of farm machinery; hired laborers and hired machines, and cost of commercial fertilizers the benefit of which is a short duration.

You CANNOT deduct the cost of farm machinery, equipment and farm buildings; amounts expended in the development of farms, orchards and ranches, or the amounts expended in the restoration of soil fertility preparatory to actual production of crops and the cost of liming soil to increase productivity over a period of years.

Losses incurred in the operation of farms as business enterprises are deductible from gross income. If livestock has been purchased for any purpose, and afterwards dies from disease, exposure or injury, or is killed by order of the authorities of a State or the United States, the actual purchase price of such livestock, less any depreciation allowable as a deduction in respect of such perished

livestock, may be deducted as a loss if the loss is not compensated for by insurance or otherwise.

If gross income is ascertained by the use of inventories, no deduction can be taken separately for livestock or products lost during the year.

Here are some of the items that are deductible in figuring out your net income.

Typical business expenses of a mercantile establishment are amounts paid for advertising, hire of clerks and other employees, rent, light, heat, water, stationery, stamps, telephone, property insurance and delivery expenses. All these may be deducted.

A professional man may deduct all necessary expenses incurred in the pursuit of his profession.

A loss arising from "fires, storms, shipwrecks or other casualty" need not be connected with the taxpayer's trade or business. If his home or his automobile is destroyed by fire he may claim a deduction for the loss sustained unless compensated for by insurance or otherwise. Loss of property by theft is an allowable deduction.

In general, taxes are deductible only by the person upon whom they are imposed. Certain taxes are not deductible such as those assessed against local benefits, and the Federal income tax. The Federal tax of 10 per cent on the retail sale of jewelry, furs, and toilet preparations is not deductible by the purchaser.

Other taxes not deductible are those imposed on employees by the Social Security Act, Federal estate and gift taxes and State inheritance, estate, legacy, or succession taxes. The Federal taxes on automobiles, gasoline, cigarettes, and liquor are imposed upon the manufacturer, producer, or importer, and are not deductible by the purchaser or consumer.

Charitable contributions and gifts made by an individual are deductible. The organization to which the gift is made must be organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

Gifts to an individual are not deductible.

Amounts paid or accrued within the taxable year 1941 as interest on indebtedness are deductible, with certain exceptions, from gross income.

The Internal Revenue Code provides for "a reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence." For convenience such allowance usually is referred to as depreciation.

Sugar For Canning To Be "Sufficient," Housewives Told

There is no need for housewives to buy up extra sugar for home canning now, says Dean I. O. Schaub, director of the State College Extension Service. The War Production Board says, "every effort" is being made to have sugar available this summer for home canning.

Dean Schaub says that scores of housewives are buying more sugar than they need for normal family consumption, with the explanation that they "want to be sure to have a supply on hand to do home canning."

"Such buying is not only unnecessary, but also unwise," the Extension leader declared, "because it aggravates a situation that is already difficult. The supply of sugar for home canning may be somewhat limited this year, just as the supply for daily consumption is already limited, but the War Production Board has promised that it will be sufficient to enable housewives to can what they need."

The State College official says there are several substitutes that can be conserved in the home. "Cut down on sugar in the least noticeable ways at first," he suggested. "Experiment to see if the amount you have been putting on your breakfast cereal, or in your coffee or tea, is a matter of habit. Stir the sugar in beverages thoroughly. You will need less sugar on cereal that is topped with dried fruit."

Miss Mary E. Thomas, Extension nutritionist at State College, says sugar can be saved by putting it in at the end of the cooking time when preparing sauces, such as apple sauces. "It will take less sugar to get the same sweetness if you don't cook the sugar so long," she stated.

Finally, the nutritionist said "Most of us can get along on a lot less sugar than we have been eating—and still have nutritious meals that taste good."

SYRUP

Syrup made from rose hips (a substitute for fruit juice) has been placed on the market in England, the new product said to contain plenty of Vitamin C.

HEADQUARTERS FOR "STAGS"

The Only "Strictly For Men" Cafe In All This Section

WE SPECIALIZE ON WINES, BEERS AND GOOD FELLOWSHIP

We have the largest stock of Wines in the mountain Counties, ranging from vintage, Champagne (Imported) to domestic Clarets, Sauternes, Ports, and Burgundies.

Pabst Blue Ribbon Beer on Draft—at a Penny an Ounce—other brands of beer and ales in cans or bottles at the bar, in a booth, or take it home.

SANDWICHES HOT OFF THE ELECTRIC GRILL

NEVER CLOSED

The

WE DELIVER PHONE 9106

SMOKEHOUSE

"Home of Good Fellows"



Spotlessly clean! perfectly finished. That's the way you want your garments cleaned, and that's the way you get them from—

Imperial Cleaners

Phone 13

We Take Orders —for— The Sylva Laundry